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PATENT APPLICATION

IN THE U.S. PATENT AND TRADEMARK OFFICE

March 8, 2005

Applicants: Tomoki YOSHIHAMA et al

For: DIFFERENTIAL GEARING UNIT FOR VEHICLE

Serial No.: 10/602 950

Group: 3681

Confirmation No.: 1039

Filed: June 24, 2003

Examiner: Estremsky

Atty. Docket No.: Aikawa Case 30

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE

Sir:

In response to the Office Action dated <u>December 8, 2004</u>, please amend the above-identified application as follows:

(Please see following pages.)

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on March 8,2005.

Terraence F. Chapman